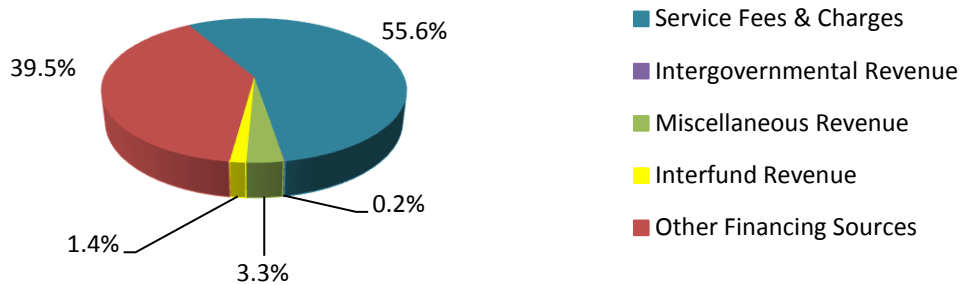


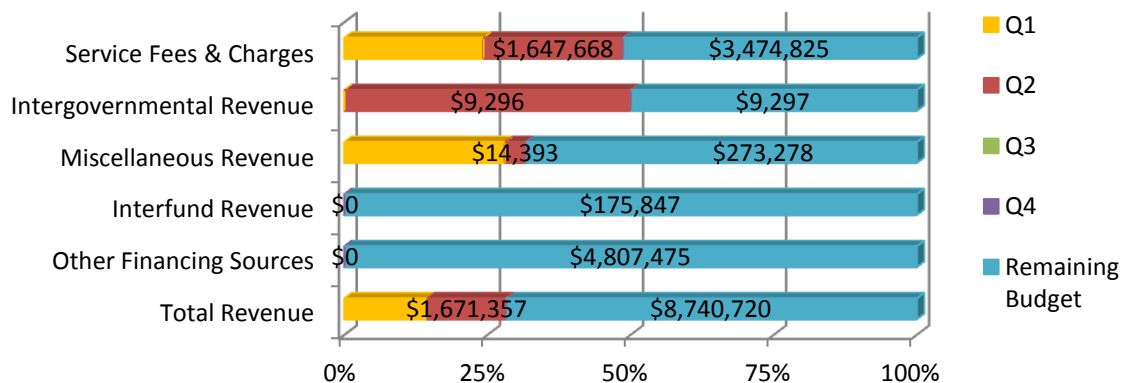
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for the Sanitary Engineer's Office are: Sanitary Water fees collected from residents and businesses that connect to county water lines; Sanitary Sewer fees collected from residents and businesses that connect to county sewer lines; and Ohio Water Development Authority (OWDA) loans.

Non-General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,463,464	\$2,070,723	\$2,343,672	\$1,765,242	\$5,534,187	\$9,643,101
Current Year Actuals	\$1,757,796	\$1,671,357			\$3,429,153	\$12,169,873

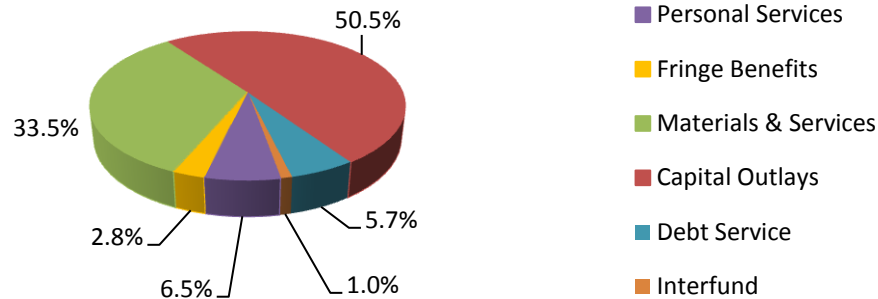
* Current year total represents revised budget.

- Second quarter revenues of **\$1,671,357** represent **13.7%** of the budgeted amount for the year. YTD revenues of **\$3,429,153** represent **28.2%** of the budgeted amount for the year. Overall revenues are below budget due to Ohio Water Development Authority (OWDA) loans within Other Financing Sources not being collected until the 3rd and 4th quarters.
- Service Fees and Charges for water and sewer services are slightly under budget, but are projected to align with budget by 4th quarter. The agency has collected a total of \$3,293,141 or 49% year-to-date, a \$373,380 or 11.3% increase from 2nd quarter year-to-date 2011 (\$2,919,761). 2012 water rates increased by 30% and 2012 sewer rates increased by 9%.

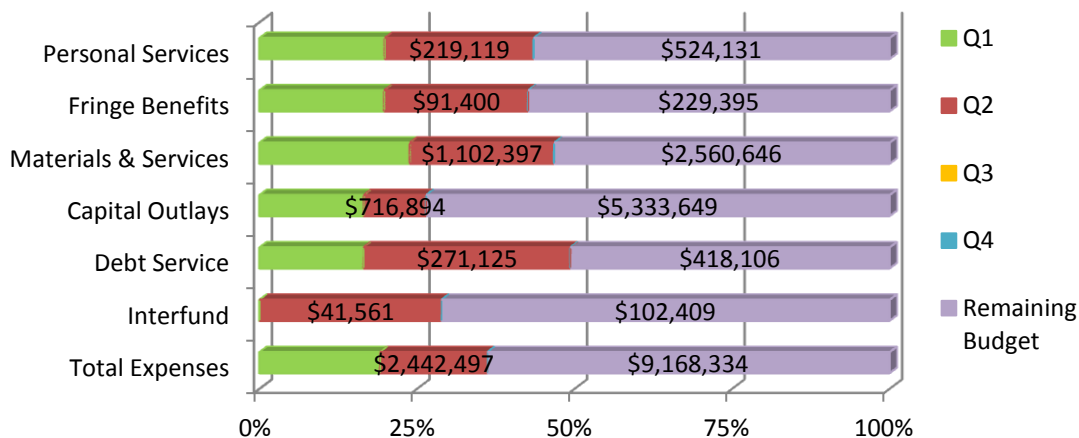
- Miscellaneous revenue includes reimbursements, real estate collections and refunds from water and sewer expenses collected. \$126,717 has been collected to date, of which \$103,638 is related to 1st half real estate collections.
- Interfund revenue will align with budget by 4th quarter and are collected as one-time revenues. Budgeted revenues include \$75,847 for a loan repayment from the Water Fund to the Sewer Fund; and \$100,000 for Community Development Block Grant (CDBG) proceeds for Leonard Park water distribution system.
- Other Financing Sources includes the Ohio Water Development Authority (OWDA) loan, which pays for the construction costs relating to the Brown Road East and Mon-E-Bak bond projects. Loan proceeds are expected to be collected during the 3rd and 4th quarters.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,324,392	\$3,968,446	\$2,915,648	\$4,127,068	\$7,292,838	\$14,335,554
Current Year Actuals	\$2,748,294	\$2,442,497			\$5,190,791	\$14,359,125

* Current year total represents revised budget.

- Second quarter expenditures of **\$2,442,497** represent **17.0%** of the budgeted amount for the year. YTD expenditures of **\$5,190,791** represent **36.2%** of the budgeted amount for the year.
- Materials and Services category includes the payments to the City of Columbus for water and sewer services, in which \$1,686,026 has been expended of the \$3,695,224 budget, or 45.6% in 2012, compared to \$1,941,166 of the \$3,665,758 budget, or 53% in 2011.
- Capital Outlays include projects such as Brown Road East, Mon-E-Bak, Taylor Estates and Holton Park which have begun, and \$716,894 was expended in the 2nd quarter. Taylor Estates, Holton Park and Brown Road East are expected to be completed by year-end; Mon-E-Bak will carry over into 2013.
- In the Debt Services category, principal and interest payments for the OWDA loan were paid during the 2nd quarter. The remaining payments will be made during the 4th quarter. The Interfund category is associated with the Franklin County Water Drainage project.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$214,104	\$184,532	86.2%
2nd Quarter	\$249,787	\$219,119	87.7%
3rd Quarter	\$214,104		
4th Quarter	\$249,787		
Total	\$927,782	\$403,651	43.5%

- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of budget. This agency has two vacancies currently posted (Project Engineer and Service Worker) and one vacancy that has not been posted (Water Operator I).

Budget Corrective Items

Approved

- Resolution No. 0134-12 authorized non-general fund supplemental appropriations in the Sanitary Engineer Bond Fund for the Taylor Estates and Holton Park sewer projects in the amount of \$885,850.34.
- Resolution No. 0411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Sanitary Engineer was \$11,353.
- Resolution No. 0452-12 authorized non-general fund transfers of appropriations from materials and services to debt services for the Sanitary Water and Sewer Funds in the amount of \$309,000.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.